Public Works, (1943) Department

No SERIES

G.O. No. 1587

Dated 7-5-43

[Despatch Abstract.]

RICTY - Kollegal Electric Licence - Accounts for 1941-42 - RECORDED WITH REMARKS.

Audit Report on the accounts of the Electric Licence Sch of the Kollegal Panchayat Board, Coimbatore District, for the yea 1941-42.

Name of auditor: Sri V.Ramanujachari, Audit Clerk.

Time taken for audit. From the 20th to the 27th October 1942.

The office of President was held by Sri A.Malliah from the 1st April 1941 to the 31st March 1942.

2. The annual account prescribed under the Indian Electricity Rules is appended.

3. Pending objections of previous years.

Paragraph 5(a) of the Audit Report for 1940-41.

(i) and (ii). The value of the site on which the Electric Power House stands still remains to be noted in the Capital accoun The result of the correspondence with the President, District Board in the matter may be stated and the papers vesting the site in the Panchayat Board produced.

4. Paragraph 7 of the audit report for 1940-41. Consumer's deposits not invested.

The orders of Government on the proposal of the Panchayat Board to invest the consumer's deposits in its Electrical undertaki itself are awaited.

5. Paragraph 11 of the audit report for 1940-41. Establishment - Cost - Debit - Incorrect procedure.

The orders of Government are awaited.

6. Paragraph 12 of the audit report for 1940-41 - Suspense account not cleared.

There was still a balance of Rs.10-8-3 remaining unadjusted. The adjustment of this amount should be expedited.

7.7% Loss in working the Scheme.

The net revenue account closed with an adverse balance of Rs.1,267-15-10 at the end of the year 1940-41 and Rs.1,127-4-9 the end of the year 1941-42. The amount of the deficits is being

met from the General Funds of the Panchayat Board. As the cost of fuel etc., has risen up, the levy of a surcharge, say, 10%, on the tariff rates is suggested for consideration, so as to avoid a recurrin loss in the undertaking.

8. The general result of audit may be xx considered satisfactory

9. The gross receipts and charges of the year were Rs.22,387-7-1 and Rs.19,786-7-10 respectively.

10. Five items of objections were pending settlement at the clos of the year.

Year.	No. of items.	Amount.
1940-41.	4	----
1941-42	1	---
	5	

T. K. SRINIVASAN,

ASSISTANT EXAMINER OF LOCAL FUND ACCOUNTS,
WESTERN CIRCLE, SALEM.

Forwarded to the President, Panchayat Board, Kollegal, Coimba District, in duplicate with the request that the report may kindly be eturned within 3 months to the District Inspector of Local Fund Accou oimbatore with your reply in triplicate duly approved by the Panchayat oard for submission to Government.
E

(True Copy)

T. Srinivasan
SUPERINTENDENT
OFFICE OF THE EXAMINER OF LOCAL FUND ACCOUNTS,
MADRAS NOW AT KURNOOL.

vG.18.1.

LF. 8630 - 23.1.43 4/1811

Examiner's Office.

Copy of the audit report on the Electric Licence Accounts of the ollegal Panchayat Board for the year ended 31st March 1942 is here with orwarded with the Statutory accounts in duplicate. The original was forwarded o the Executive Authority President, Panchayat Board in L.F.No. 8512, dated he 20th January 1943.

7+24 ... 6/2/43

T. Chandra Rao.
Deputy Examiner of Local Fund Accounts

To The Secretary to Government,
Public Works Department.

7+22/-

Endt No 526 VII/43-28-1-43 P.W. dept

Referred to the chief Elec Inspector to favour her remarks

H. Rao Chief Engrs Asst

PUBLIC WORKS SECRETARIAT
VII 1
26 JAN 1943
526

L. F. No. 270
M. F. No. 180

ANNUAL ACCOUNT.

The Kollegal Electric Licence.

Year ending 31*st March* 194 ~~2~~

I. Statement as to loans authorized for the purpose of the undertaking referred to in the abovementioned licence to the end of 31 for which accounts are made up.

Hoe & Co., Madras.

Amount sanctioned and nature of loan.	Amount borrowed.			Amount paid.			Amount sanctioned but not borrowed.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Rs 80,000 sanctioned by the Coimbatore District Board and approved by Gt. O. No 2086 L & M dated 31.5.35 and 125 L&M dated 10.1.36 @ 2% interest per annum, repayable in 20 equated instalments after the 4th year. Interest alone being payable during the 1st 4½ years.	80,000	0	0	—	—	—	—	—	—
Rs 16,000 sanctioned by Govt in their Gt.O. Ms. No 512 L.A dated 27.2.42 for the Completion of the electrification scheme repayable in 20 equal annual instalments of Rs 1177/- each inclusive of interest @ 4% per annum.	16,000	—	—	537	—	—	—	—	—
	96,000	.	.	537	.	.	.	.	.

M. Mujahim.
Auditor.

A. [illegible]
Commissioner
President, Panchayat Board.

K. S. V. Sharma.
Electrical Engineer.

L.F. No. 270
M.F. No. 180

II. Capital Account for the

Dr.

Description of work.	Expenditure to the end of 31.3.1941	Expenditure during the year	Total expenditure to the end of 31.3.1942
	Rs. A. P.	Rs. A. P.	Rs. A. P.
(a) To preliminary expenses (to be specified) ..	4124-13-0	—	4124-13-0
(b) „ lands, including law charges ..	—	—	—
(c) „ value of lands appropriated for electrical purposes ..	—	—	—
(d) „ buildings and other properties	7589-11-5	76-3-0	7665-14-5
(e) „ plant	41001-7-5	230-11-1	41232-2-6
(f) „ transformer and appliances	—	—	—
(g) „ overhead feeders	28067-11-0	6-9-2	28074-4-2
(h) „ underground feeders	2324-7-0	70-1-9	2394-8-9
(i) „ meters and testing equipment	3724-8-0	185-5-0	3909-13-0
(j) „ special structures	380-0-0	—	380-0-0
(k) „ switch gear, fuse and lightning arresters	644-0-0	—	644-0-0
(l) „ street lighting	2002-3-3	643-15-4	2646-2-7
(m) „ service connections	969-2-8	910-9-2	1879-11-10
(n) „ tools and plant	919-12-1	340-11-0	1260-7-1
(o) „ general stores	4640-11-7	205-0-3	3835-11-4
(p) „ transfer to sinking fund of value of land sold, as per contra ..			
(q) „ amount applied to the reduction of principal of borrowed money from value of lands sold, as per contra ..			
(r) „ special items (to be specified) meters and outfits at consumers premises ..	1295-8-5	1149-2-9	2444-11-2
..	237-10-0		237-10-0
Furniture ..	32-5-0	0-2-3	32-7-3
Books and publications			
Total expenditure ..	97353-14-10	3408-6-3	100762-5-1
balance of capital account ..			2110-6-2

The Kollegal Electric Licence.

year ending 31st March 1942

Cr.

Description of work.	Receipts to the end of 31.3.41	Receipts during the year	Total receipts to the end of 31.3.42
	Rs. A. P.	Rs. A. P.	Rs. A. P.
(a) By amounts raised by loans from Commissioner Pt. Board	80,000-0-0	—	80,000-0-0
for Govt	16,000-0-0	—	16,000-0-0
(b) „ interest on capital outlay during construction capitalized			
(c) „ amount received as Government contribution			
(d) „ value of lands belonging to authority appropriated for electrical purposes			
(e) „ value of surplus lands sold			
(f) „ amount transferred from Net Revenue Account (Loss)	-1263-15-10	-1127-6-9	-2391-6-7
(g) „ other receipts (to be specified)			
Panchayat Board General funds		8000-0-0	8,000-0-0
„ „ „ funds (Loss for 1940-41		1263-15-10	1263-15-10
Total receipts	94736-0-0	8136-11-1	102,872-11-8

P. Sharma

.....al Engineer.

A.A.—2

Commissioner,—
President. Panchayat Board, Kollegal

6

L.F. No. 270.
M.F. No. 180.

No. III Revenue Account for the

Dr.

	Rs.	A.	P.	Rs.	A.	P.
A. Generation—						
(a) To fuel	5456	3	2			
(b) To oil, waste, water and engine room stores	798	14	1			
(c) To proportion of salaries of Engineers, Superintendents and officers	377	7	·			
(d) To wages and gratuities	1834	6	·			
(e) To repairs and maintenance of—						
(i) Building 2-7-0						
(ii) Plant 121-14-5						
(f) To other items (to be specified) Tools 25-9-0						
station lighting 60-14-5	210					
	210	12	10	8677	11	1
AA. To cost of Bulk power purchased						
B. Distribution—						
(a) To proportion of salaries of Engineers, Superintendents and officers	377	8	·			
(b) To wages and gratuities	852	3	3			
(c) To repairs, maintenance and renewal of mains—						
(i) H. T. line K.V.	·	·	·			
(ii) L.T. line	92	10	3			
(d) To repairs, maintenance and renewal of transformers	·	·	·			
(e) To repairs, maintenance and renewals of meters, switches, cutouts and other apparatus on consumers' premises	1	7	5			
(f) To repairs and maintainance of services and bazaar lamp Service	7	7	11	831	4	10
C. Public lamps—						
(a) To attendance and repairs	101	·	6			
(b) To renewal, etc.	122	2	6			
				223	3	0
D. Rents, rates and taxes—						
(a) To rents payable	60	·	·			
(b) To rates and taxes	·	·	·			
(c) To electricity duty	·	·	·	60	·	·
E. Management expenses—						
(a) To salaries, etc.—						
(1) Engineers department	503	5	·			
(2) Clerical department	428	·	·			
(b) To general establishment charges	283	8	11			
(c) To commercial expenses	·	·	·	1214	13	11
F. Law charges—						
To Law expenses				13	·	·
G. Other items—						
(a) To service connexions	1048	4	5			
(b) To compensation under Workmen's Compensation Act	·	·	·			
(c) To Audit fees	·	·	·			
(d) To Electrical Inspector's fees	39	·	·			
(e) To leave and provident fund contribution charges	160	13	·			
(f) To other sundry items (if any) Relate to consumers	202	11	9			
" Expenses for testing R.S.S	85	12	·	1536	9	2
Total expenditure				12556	10	·
Amount carried to Net Revenue Account				1694	2	10
Balance carried to next account to provide for bad debts				·	·	·
Total				14250	12	10

K.S.V. Sharma

Electrical Engineer.

Th Kalpetta Electric Licence.

year ending 31st March 19 42

Cr.

	Rs.	A.	P.	Rs.	A.	P.
(a) By balance from last account less bad debts written off						
(b) By sale of energy for lighting purposes				4373	1	1
(c) By sale of energy for power purposes				5850	2	9
(d) By sale of energy for public lighting				2190	15	.
(e) By sale of energy by special contract for domestic purposes .. .. .. for bazaar lighting				82	3	1
(f) By rental of meters on consumers' premises				691	11	3
				330	14	.
(h) By service connexions—						
Rs. A. P.						
Actual cost 1049-4-5						
Centage 16.7-11-5				1205	15	10
(i) By miscellaneous receipts from consumers				43	11	5
(j) By rents receivable						
(j) By other receipts (if any to be specified)						
Sale of booklet 0-8-						
Sale of waste oil etc 86-10-6						
Total receipts ..				14370	12	10

Commissioner
President, Panchayat Board.

8

L. F. No. 270
M. F. No. 180

IV. Net Revenue

Dr.

	Rs.	A.	P.	Rs.	A.	P.
(a) To interest on ~~mortgage~~ loan debt accrued due to date				2247	-	-
(b) To ~~amount transferred to Capital Account~~ ~~total cost of Civil & Mech~~ borrowed money on getting (Rs 16,000)				537	-	-
(c) To payments to reserve fund where such fund is authorized						
(d) To Income-tax paid						
(e) To sum applied to local rate				37	7	7
(f) To Interest on ~~Capital~~ consumers security deposit						
(g) To Sinking fund at....per cent on paid up capital*						
(h) To provision for renewals and extraordinary maintenance						
(i) To depreciation —general reserve at....per cent on paid up capital* ..						
(j) To balance carried to balance sheet						
Total ..				2821	7	7

* *Note.*—The percentage in the above two items should be left

K.S.V.Sharma
Electrical Engineer.

Auditor.

No. V. Sinking Fund

Dr.

	Stock.	Rs.	A.	P.
(a) To amount paid for purchase of (nature of investment to be specified)				
(b) To stock sold during period of account		nil		
(c) To amount of principal of borrowed money repaid				
(d) To amount of balance to next account				
Total ..				

K.S.V.Sharma
Electrical Engineer.

Auditor.

No. VI. Reserve Fund

Dr.

	Stock.	Rs.	A.	P.
(a) To amount for purchase of (nature of investment to be specified) ..				
(b) To stock sold				
(c) To sum transferred to revenue account		nil		
(d) To amount of balance to next account				
Total ..				

V. Ramanujachar
Auditor.

Kolligal. *Electric licence.*

Account.

Cr.

	Rs.	A.	P.	Rs.	A.	P.
(*a*) By balance from No. III. Revenue Account				1694	2	10
(*b*) By balance from last account						
(*c*) By interest on money at deposit						
By balance (Loss) transferred to capital account				1127	4	9
Total ..				2821	7	7

blank to be filled in by the respective undertakings.

Commissioner
President, Panchayat Board

Kolligal. *Electric licence.*

Account.

Cr.

	Stock.	Rs.	A.	P.
(*a*) By balance brought from last account				
(*b*) By amount brought from net revenue account		nil		
(*c*) By interest on investment				
(*d*) By value of lands transferred from Account II				
(*e*) By amount realized by sale of stock (nature of stock to be specified)				
(*f*) By stock purchased				
Total ..				

Commissioner
President, Panchayat Board

Kolligal. *Electric licence.*

Account.

Cr.

	Stock.	Rs.	A.	P.
(*a*) By balance brought from last account				
(*b*) By amount transferred from net revenue account		nil		
(*c*) By stock purchased				
(*d*) By amount realized by sale of stock (nature of stock to be specified) ..				
Total ..				

Commissioner
President, Panchayat Board

L.F. No. 270.
M.F. No. 180.

No. VII. General balance sheet

CAPITAL AND LIABILITIES.

Dr.

	Rs.	A.	P.
Capital account—			
Amount received as per account No. II.	102872	11	3
Sundry creditors—			
Deposit from consumers for service connexions	144	2	-
To Government Electricity department for energy charges			
Salaries and wages due	383	3	
Electricity duty			
Audit fees			
Other liabilities	2585	15	2
ɔt revenue account—			
Balance at credit thereof			
ɔserve fund accounts—			
Sinking fund for loan repayment			
Depreciation			
Special reserve			
Balance of interest on capital due	-		
ɔcurity deposits—			
From consumers	2195	-	
Invested in Post Office Cash Certificates as per contra			
From others	1786	-	-
Total ..	109965	15	5

Kollegal *Electric Licence.*

as on 31-3-42

PROPERTY AND ASSETS.

Cr.

		S.	A.	P.
Capital account—				
Amount expended for works as per account No. II ..	96926-9-9	100762	5	1
General Stores	3835-11-4			
By stores on hand	612-4-9	616	.	9
Agreement Stamp papers	3-12-05			
Sundry debtors—				
For current supplied to end of the year	.. ..	1248	1	2
Other debtors—				
For plant sold on hire-purchase system				
For service connexions		13	-	.
By other items (to be specified) for work done etc		1	-	10
Securities held (cost price)—				
Post Office Cash Certificates of consumers held as per contra				
Others, Post Office Savings Bank Pass Book				
Work in progress for service connexions		171	9	9
Advance payments—				
(1) Indian Stores department.	1346-2-.			
(2) Cartage on Diesel oil Suspense.	5-6-	1351	8	
Cash balance—		14	9	11
In Treasury	5671-3-5			
On hand per manent advance	100-0-0			
Postage Stamps.	16-8-6	5787	11	11
Net revenue account—				
Balance of last year				
For the year				
Investments in Government securities—				
Depreciation fund				
Special reserve				
Total ..		109965	15	5

K.S.V. Sharma
Electrical Engineer.

~~Commissioner~~
President, Panchayat Board

The Kollegal Electric Licence.

No. VIII Statement of energy generated, sold, etc.

Total energy generated in Kilowatt hours. (1)	Public lamps. (2)	By special contract. (3)	Consumers by meter for lighting purposes. (4)	Consumers by meter for power purposes. (5)	Bazaar lamps Radio services	Total. (6)
88,620	10755	-	11,363	47,901	1960 483 2443	72,46

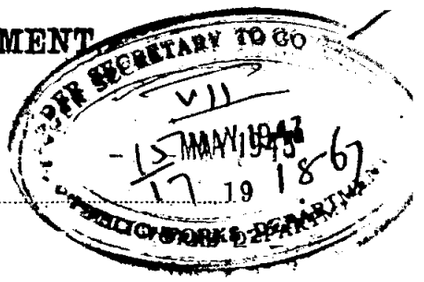
Kilowatt-hours used on works. (7)	Kilowatt-hours not accounted for. (8)	Total Kilowatt-hours accounted for. (9)	Kilowatts connected for public lamps. (10)	Total consumers connected. (11)	Total Kilowatts connected. (12)	Plants installed Kilowatts. (13)	Maximum supply demanded in Kilowatts. (14)
3,900	2,258	86,362	5.19	111 (Metered) 31 (Bazaar lamps) 1 (Street lighting)	133.97	2×40 KW Delo	57.5

K.S.V. Sharma
Electrical Engineer.

Commissioner
President, Panchayat Board.

Auditor.

ELECTRICITY **DEPARTMENT**



Received ..... 19 *Registered* 19

Subject.

Kollegal Electric Licence - Accounts for 1941-42.

Reference.

P.W.D. Endorsement No.526 VII/43-1 dated 28-1-43.

ENCLOSURES.
No. 1 set of accounts and one copy of audit report.
Spare copies

No. A.69/41-42/284.

Station Madras., *Dated the* 30th April 1943.

From (Name) Sri T.J. Mirchandani,

(Designation) Chief Electrical Inspector to Govt.

To The Secretary to the Government of Madras,

Public Works Department.

Ootacamund.

Sir,

With reference to your above, the accounts have been scrutinized and the following remarks are submitted.

The accounts under review relate to the second year o operation.

The important features of working are as extracted below:--

	1941-42.	1940-41.
1. Total capital expenditure upto the end of the year.	.. Rs.100,762	Rs.97,354
2. Gross Profit for the year.	.. Rs. 1,694	—Rs. 464
3. Revenue from electric supply.	.. Rs. 12,588	Rs. 2,990
4. Total units generated.	.. 88,620	21,575
5. Total units sold.	.. 72,462	16,905
6. Total number of consumers	.. 143	93
7. Maximum Demand.	.. 57.5 K.W.	44

No.II - Capital Account.

A Out of the sum of Rs.4,124-13-0 exhibited on the Dr. side against the item "To Preliminary expenses", a sum of

Rs.1,464 represents the interest on borrowed capital. The latter amount may be exhibited on the Cr.side of Capital Account against the item "By interest on capital outlay during construction capitalised." The balance of Rs.2,660-13-0 has to be written off in easy instalments as soon as finances permit. The licensee has stated that the instructions in para 2 (ii) of G.O.No.Ms.5087 P.W.D. dated 16-1-43 regarding the accounting of "stores" transactions will be followed in future. The exhibition will be watched during the scrutiny of future accounts.

The capital cost of meters installed in the consumer's premises, now reported to have been exhibited against item "r.- special items", should be included and exhibited against item "(i) To meters and testing equipment" as laid down in the prescribed form of accounts.

It is reported that the sum of Rs.8,000 diverted from the General Funds to meet the Capital expenditure, ~~it is reported~~, has been treated as a loan to the Electrical undertaking. The attention of the licensee is invited to G.O.No.Ms.384 Finance dated 5-6-35.

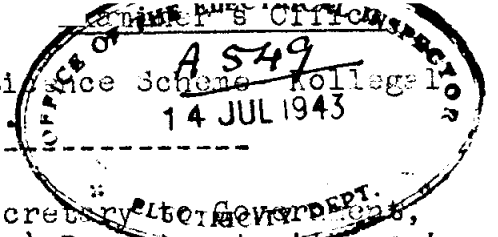
A sum of Rs.1,263-15-10 is exhibited on the Cr.side of the capital account as a receipt from the General Funds. The amount really represents the contribution made from the Panchayat Board General Funds to meet the deficit in the revenue expenditure of the undertaking. As the amount is not repayable to the General Funds, it should have been exhibited separately on the Cr.side of No.IV. Net Revenue Account as an item of extra-ordinary receipt. Necessary adjustments to this effect should be carried out in the accounts for 1942-43.

A minus figure of Rs.2,391-4-7 is exhibited on the Cr side as "By amount transferred from Net Revenue Account (Loss)". This represents the aggregate closing deficit balance of the Net Revenue Accounts for 1940-41 and 1941-42. Para 7 of the audit report indicates that this is being met from the General Funds of the Panchayat Board. Its exhibition in the capital account on the Cr.side is not therefore in order.

As a general rule, any deficits in the revenue expenditure should be met by a non-repayable contribution from the General Funds. The closing deficit balance in the Net Revenue Account represents loss and therefore a credit balance. It should be carried forward to the Assets side of the General Balance Sheet and not to the Capital Account.

Chief Electrical Inspector
to Government.

Audit Report- Electric Light Service Scheme Kollegal Panchayat Board- 1941-42.



Forwarded to the Secretary to Government, Public Works (Electricity) Department with copies of the replies of the President, Panchayat Board together with the resolution of the Panchayat Board approving the replies.

C/1

Assistant Examiner.

8/7/43
2.7.43.

To The Secretary to Government,
Public Works (Electricity) Department,
Madras.

P.W.D. No 526 DII/43-2
Dt 7/7/43

P.W.D.
C.E.D. Guntur
remarks

Replies to the Audit Report on the accounts of the Electric licence Scheme of the Kollegal Panchayat Board for the year 1941-42.

Para 3. The President, District Board, Coimbatore has now informed in his letter Roc.No. 14095-B. 1. DB. 42 dated 4-5-43 that the cost of the site in question is Rs616/- and called for the sanction of the Panchayat Board in the matter. The Panchayat Board of Kollegal has in its Resolution No. 11 dated 31-5-43 (copy enclosed) resolved to request the District Board to grant the site at the rate the sites were given to others in 1938; and after receipt of information from the District Board, the matter will be placed before the board and further steps taken to transfer the land. The concerned papers will be produced during local audit.

The Government have in their order Ms.No. 5007 P.W.D. dated 2-1-43(copy enclosed) accorded sanction to the investment of the consumers' security deposits in the electrical undertaking of the Kollegal Panchayat Board and the entire amount of the security deposit viz. Rs2755/- has been adjusted in Vr.No. 65/Bill No. 287 of March 1943 to the credit of general funds towards part payment of the amount taken from general funds for capital expenditure and purchase of stores for the electricity department.

The Government have been addressed in the matter and their orders will be communicated on receipt of the same.

Para 6. The amount of Rs10-8-0 has been credited to deposits in Vr.No. 52/Bill No. 274 of March 43 since there was no claim till then and the suspence account is cleared.

Para 7. The Government have been addressed for sanction for insertion of fuel clause and surcharge clause in the booklet of conditions and rates of supply and their orders are awaited.

Para 10. Two items of objections relating to 1940-41 are cleared and the rest will be cleared on receipt of orders of District Board and of Government as the case may be.

The above replies have been approved in Panchayat Board Resolution No. 16 dated 31-5-1943.

K. Ramakrishna

Kollegal Panchayat Board's Office Dated 8-6-1943

Proceedings of the Kollegal Ta...

. Read letter Roc.No.14595-B.1.DB.42 dated 4-5-43 of the Presider District Board, Coimbatore informing that the cost of rover house site would be Rs616/- at Rs400/- per acre and requesting to ~~xxxx~~ btain and furnsih the sanction of this board in the matter; and ll connected papers on the subject.

Resolution No.11: Resolved to request the District Board o grant the site at ~~xxxx~~ the rates the sites were given to othe arties in 1938.

A. K. Rangara Setty
31.5-43
Vice President.

x x x

(True extract-translated from Canarese)

S.V. S/9-6.

GOVERNMENT OF MADRAS.

Received. . . . . 1943. Registered . . . . . 1943.

Abstract.

Electricity - Kollegal Electric Licence - Investment of consumer's security deposits in the electrical undertaking - Orders.

Public Works Department.

G.O.Ms.No.5007 Dated the 2nd January 1943.
Read the following:-

From the President, Panchayat Board, Kollegal No.K.O.C.No. 127 E/42 dated the 1st September 1942.

From the Chief Electrical Inspector to Government, Endorsement No. A.69/42/992 dated 12th December 1942.

****

O R D E R:

Sanction is accorded to the investment of the consumer's security deposits in the electricity undertaking of the Kollegal Panchayat Board, subject to the condition that such deposits are utilised either on remunerative capital extensions or for the repayment of the amount taken from the General funds of the Panchayat Board to meet specific capital expenditure on the undertaking except ordinary expenditure.

(BY ORDER OF HIS EXCELLENCY THE GOVERNOR)

D. D. WARREN,
Secretary to Government.

(True copy)

11. Read Audit Report of the Examiner of Local Fund Accounts on the electrical accounts of this Panchayat Board for 1941-42, the replies prepared thereon and all connected papers on this subject.

Resolution No. 16: Replies are approved.

Sd. A K Banerjee Secy,

Office of the C.E.I.G.

Sub Kollegal Electric licence - Accounts for 1941-42 - Audit report and replies thereon. P.W.D. U.O. 526 VII/43-2 dated 10-7-43.

In continuation of this office No. A 69/41-42/284 dated 30-4-43, the following remarks are submitted.

Paras 3, 4, 6, 7 and 10 of the audit report.- The licensee's replies may be accepted.

Para 5.- This is being dealt with separately in this office.

Chief Electrical Inspector to Government.

Encl.1 copy of 1941-42 accounts, wit audit report, replies and the resolution of Panchayat Boa

To-The Secretary to Government U.O. Public Works Department, Fort St. George, Madras.

C.E.I.G. U.O. No. A 69/41-42/510 dated 23rd July 1943.

M.P/23-7.

49/ Gyo ms 1587 Q/T. P. 43 21 P.W. Dept
23/7/43

Ele - Kollegal Ele Licence - Accts for 1941-42 -
Recommd with remarks

From the Examiner of L.F. Accts No L.F. 8630 Dated 28-1-43.

From the C.E.I. Cy. A.69/41-42/284 -do- 30-4-43

—— do —— A 69/41-42/510 -do- 23-7-43

Recorde

2/ No II. Capitum ... . type punctuation Accts 18-14 Cy.

3. Audit Report + Panchayat Bds replies
Paras. orders have been issued in memo No 1177 C/43-1 dy 31.7.43
Para 7. The question is under the Consideration of
the Govt

5/8/43 Asst
5/8/43

President, Panchayat Bd,
C.E.I. Cy (2 Copies) ✓
Examined of L.F. Accts ✓ 5/8/43